



Auditor of Public Accounts
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**Harmon Releases Agreed-Upon Procedures Engagement of Warren County
Sheriff's Office**

FRANKFORT, Ky. – State Auditor Mike Harmon today released the 2022 agreed-upon procedures engagement of Warren County Sheriff Brett Hightower. State law requires the auditor to annually audit the accounts of each county sheriff. In compliance with this law, the auditor issues two sheriff's reports each year: one reporting on the audit of the sheriff's tax account, and the other reporting on the audit of the fee account used to operate the office.

In 2018 the Kentucky General Assembly, following a recommendation by the State Auditor, passed legislation that allows county sheriffs and clerks that met certain criteria to apply for an Agreed-Upon Procedures (AUP) engagement in lieu of an audit of their fee account. The intent of the change, which became effective in July 2018, was to reduce audit costs for sheriffs and clerks that have a history of clean audits, while still maintaining an appropriate level of accountability.

The Warren County Sheriff applied for and received approval from the Auditor of Public Accounts (APA) to obtain an AUP engagement for calendar year 2022 in accordance with KRS 43.070(1)(c). AUP reports present the procedures performed and the results of those procedures, called findings. Auditors performed the procedures, which were agreed to by the Warren County Sheriff, on receipts and disbursements, excess fees, recordkeeping, and leases, contracts, and liabilities for the period January 1, 2022 through December 31, 2022.

The following exceptions were identified during the AUP engagement:

- **The selected disbursements agree to paid invoices or other supporting documentation and cancelled checks. However, there was one credit card disbursement totaling \$57 that was not properly supported.**

Sheriff's Response: The sheriff did not provide a response.

- **Payroll charges are properly supported by timesheets. However, six employees were earning compensatory time and being paid time and a half in the same pay period without a written compensatory time agreement between the sheriff and the employee.**

Sheriff's Response: We allow employees to select on their compensation as either OT pay or accrual of comp time.

The sheriff's responsibilities include collecting property taxes, providing law enforcement and performing services for the county fiscal court and courts of justice. The sheriff's office is funded through statutory commissions and fees collected in conjunction with these duties.

The agreed-upon procedures report can be found on the [auditor's website](#).

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